

**DECLARATION AND POWER OF ATTORNEY**

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as states below next to my name: that I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

**FREE-CUTTING TOOL STEEL**

The specification of which is  attached and/or  was filed on .....as application Serial No. .... and was amended on (if applicable).

international (PCT) application No. .... filed

.....and as amended on .....(if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NUMBER	DATE OF FILING	PRIORITY CLAIMED UNDER 35 U.S.C. 119
JAPAN	2001-060782	March 5, 2001	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
JAPAN	2001-060809	March 5, 2001	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
JAPAN	2001-278579	September 13, 2001	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the matter provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION NUMBER	DATE OF FILING	STATUS(Patented, Pending, Abandoned)

I hereby appoint the follow attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: Law Office of Townsend & Banta: Donald E. Townsend, Registration No. 22, 069: Donald E. Townsend, Jr. Registration No. 43, 198. Please address all correspondence to the Law Office of Townsend & Banta, #50028 Suite 500, 1225 Eye Street, N.W. Washington, D.C. 20005.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

FULL NAME OF SOLE OR FIRST INVENTOR <b>Kiyohito ISHIDA</b>	INVENTOR'S SIGNATURE <i>K. Ishida</i>	DATE <b>2002-2-15</b>
RESIDENCE <b>Sendai-shi, Miyagi Japan</b>	CITIZENSHIP <b>Japanese</b>	
POST OFFICE ADDRESS <b>5-20, Kamisugi 3-chome, Aoba-ku, Sendai-shi, Miyagi Japan</b>		
FULL NAME OF SECOND JOINT INVENTOR, IF ANY <b>Katsunari OIKAWA</b>	INVENTOR'S SIGNATURE <i>K. Oikawa</i>	DATE <b>2002-2-5</b>
RESIDENCE <b>Shibata-gun, Miyagi Japan</b>	CITIZENSHIP <b>Japanese</b>	
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Listing of inventors Continued on Page 2 hereof.  Yes  No

ATTORNEY DOCKET NO: SUG-014-USA-P

Listing of Inventors Continued from Page 1 of Declaration and Power of Attorney for invention entitled:

FREE-CUTTING TOOL STEEL

FULL NAME OF THIRD JOINT INVENTOR, IF ANY <b>Toshimitsu FUJII</b>	INVENTOR'S SIGNATURE <i>Toshimitsu Fujii</i>	DATE <b>2002. 1. 30</b>
RESIDENCE c/o DAIDO TOKUSHUKO KABUSHIKI KAISHA GIJUTSU KAIHATSU KENKYUSHO, 30, Daido-cho 2-chome, Minami-ku, Nagoya-shi, Aichi Japan	CITIZENSHIP Japanese	
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FULL NAME OF FORTH JOINT INVENTOR, IF ANY <b>Yukinori MATSUDA</b>	INVENTOR'S SIGNATURE <i>Yukinori Matsuda</i>	DATE <b>2002. 2. 1</b>
RESIDENCE c/o DAIDO TOKUSHUKO KABUSHIKI KAISHA GIJUTSU KAIHATSU KENKYUSHO, 30, Daido-cho 2-chome, Minami-ku, Nagoya-shi, Aichi Japan	CITIZENSHIP Japanese	
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FULL NAME OF FIFTH JOINT INVENTOR, IF ANY <b>Kozo OZAKI</b>	INVENTOR'S SIGNATURE <i>Kozo Ozaki</i>	DATE <b>2002. 1. 25</b>
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FULL NAME OF SEVENTH JOINT INVENTOR, IF ANY <b>Takayuki SHIMIZU</b>	INVENTOR'S SIGNATURE <i>Takayuki Shimizu</i>	DATE <b>2002. 1. 30</b>
RESIDENCE c/o DAIDO TOKUSHUKO KABUSHIKI KAISHA GIJUTSU KAIHATSU KENKYUSHO, 30, Daido-cho 2-chome, Minami-ku, Nagoya-shi, Aichi Japan	CITIZENSHIP Japanese	
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FULL NAME OF EIGHTH JOINT INVENTOR, IF ANY	INVENTOR'S SIGNATURE	DATE
RESIDENCE		CITIZENSHIP
POST OFFICE ADDRESS		